

The New Tax Law.

We present herewith an abstract of the new tax law recently passed by Congress, the object of which is to provide \$20,000,000 to pay the interest on the accruing public debt. A large proportion of the bill is devoted to details respecting the duties of assessors, the mode of collection, and the penalties for non-compliance with the provisions of the act. The sections relative to the income tax are of general interest:

APPORTIONMENT.

Maine	.....	\$904,575
N. Hampshire	.....	1,146,451
Vermont	.....	761,127
Massachusetts	.....	2,611,886
Rhode Island	.....	261,886
Connecticut	.....	501,763
New York	.....	7,752,000
New Jersey	.....	355,100
Pennsylvania	.....	452,088
Delaware	.....	519,888
Maryland	.....	254,338
Virginia	.....	108,524
North Carolina	.....	35,140
S. Carolina	.....	26,848
Georgia	.....	26,848
Alabama	.....	26,848
Mississippi	.....	26,848
Louisiana	.....	26,848
Ohio	.....	22,909
Kentucky	.....	22,909
Tennessee	.....	22,909

The direct tax laid by the act is to be assessed and laid on the value of all lands and lots of ground, with their improvements and dwelling houses, which several articles subject to taxation shall be enumerated and valued by the respective assessors at the rate each of them is worth in money on the first day of April, eighteen hundred and sixty-two: Provided, however, that all property of whatever kind coming within any of the foregoing descriptions, and belonging to the United States or any State, or permanently or specially exempted from taxation by the laws of the State wherein the same may be situated at the time of the passage of this act, together with such property belonging to any individual, who actually resides thereon, as shall be worth the sum of five hundred dollars, shall be exempted from the said direct tax as aforesaid. And provided further, that, in making such assessment, due regard shall be had to any valuation that may have been made under the authority of the State or Territory at any period nearest the first day of April.

Persons will be required to give written lists of lots and dwellings liable to direct tax, in default of which, or in case of fraudulent return, the assessor will make such lists, and in case of fraud the person offending may also be convicted before any court having competent jurisdiction and fined \$500.

INTERNAL DUTIES—THE EXCISE TAX. After the first of April, 1862, a duty of five cents per gallon must be paid on distilled liquors—distillers must keep a record of the number of gallons they distill; the duty must be paid at the time of rendering the account; liquors distilled, upon which the duty has not been paid, may be seized and sold; and a refusal to allow the proper officer to inspect the accounts shall subject the distiller to a penalty of \$500. Fermented liquors pay a tax of two cents per gallon, and brewers must keep an account of the quantity brewed. Penalties are attached for non-compliance with the law.

Persons earning or having profits, gains and incomes in their own right or in trust, and all companies, institutions, associations, corporations or not corporate, and corporations earning or having profits, gains and incomes are or shall be derived from sources other than the property by this act subjected to a direct tax, for the year preceding the first day of April, Anno Domini eighteen hundred and sixty-two, and each year thereafter, beyond the sum of eight hundred dollars, derived from any source of business, trade or vocation, dividends of stocks, interests of money or deposits, salaries, interest on legacies, annuities, or derived from any other source, within or beyond the boundaries of the United States, shall be subject to and pay a tax of three per centum on the first day of April in each year from and after the passage of this act; and in computing such profits, gains and incomes, there shall be deducted, besides the sum of eight hundred dollars, as aforesaid, all local or State taxes, the wages paid for labor, and other charges incident to such profits, gains and incomes, not including personal and family expenses, in such manner as to leave the annual net income of each and every person, excepting deductions heretofore and hereafter mentioned, subject to taxation under the provisions of this act: provided, that no person, member or proprietor of any company, institution, association or corporation, charged or chargeable with a tax under this act, shall be required or be subjected individually to taxation for his or her share of the profits, gains or incomes of such company, institution, association or corporation which shall have been taxed under the provisions of this act, and paid in whole by said company, institution, association or corporation; but where the income tax is derived from persons residing abroad, but drawing money from their property in this country, the rate shall be five per cent per annum.

Each and every person, company, institution, association, corporate or not corporate, and proprietor, as mentioned in the preceding section, shall, on the first day of April next, and each year thereafter, cause a statement to be prepared and verified by the oath of such person, or by the oath of the principal manager of such company, institution, association, corporate or not corporate, which statement shall exhibit the amount of profits, gains and incomes of said person, company, institution, association, corporate or not corporate, for the year ending on the said first day of April, which statement shall, within thirty days from the first day of April, be lodged with the collector of excise or internal revenue for the district in which the principal place of business of such person or persons, company, institution, association, corporate or not corporate, is situated, and it shall be the duty of such collector to give public notice that he will attend at convenient places, at such statement and the tax or duty payable thereon, and a receipt or receipts for the same, and if any person or persons, company, institution, association, corporate or not corporate, shall neglect or refuse to cause such statement to be made, lodged with

collector and verified, as aforesaid, the amount of tax or duty may and shall be fixed by the collector, and after ten days' notice of the amount so fixed, if not paid, such amount may be levied by distraint in the manner prescribed in other cases of delinquency by this act.

A deduction of fifteen per cent, when the State assumes, assesses and collects the direct income and excise taxes for the federal government, is allowed.

PROCLAMATIONS.

BY GEN. McCULLOCH.

Having been called by the Governor of your State to assist in driving the Federal forces out of the State, and in restoring the people to their just rights, I have come among you, simply with the view of making war upon our Northern foes to drive them back. I give the oppressed of your State an opportunity of again standing up as Freemen and uttering their true sentiments. You have been overrun and trampled upon by the mercenary hord of the North; your beautiful State has been nearly subjugated—but those true sons of Missouri who have continued in arms, together with my force, came back upon the enemy, and we have gained over them a great and signal victory.

Their General-in-Chief is slain, and many of their other General officers wounded; their army is in full flight, and now, if the true men of Missouri will rise up and rally around their standard, the State will be redeemed. I do not come among you to make war upon any of your people whether Union or otherwise.

The Union people will all be protected in their rights and property. It is earnestly recommended to them to return to their homes. Prisoners of the Union party, which have been arrested by the army, will be released and allowed to return to their friends.

Missouri must be allowed to choose her own destiny! No oath, binding your consciences, will be administered. I have driven the enemy from among you! The time has now arrived for the people of the State to act. You cannot longer procrastinate. Missouri must now take her position, be it North or South!

BEN. McCULLOCH, Brig. Gen'l. Commanding.

HEADQUARTERS WESTERN ARMY, Camp near Springfield, Mo., August 12th, 1861.

[General Orders, No. 27.] The General commanding, takes great pleasure in announcing to the army under his command, the signal victory it has just gained. Soldiers of Louisiana, of Arkansas, of Missouri, and of Texas, nobly have you sustained yourselves; shoulder to shoulder you have met the enemy, and driven him before you. Your first battle has been glorious, and your General is proud of you. The opposing force, composed mostly of the old regular army of the North, have thrown themselves upon you, confident of victory, but by great gallantry and determined courage, you have entirely routed it with great slaughter. Several pieces of artillery and many prisoners are now in your hands. The Commander-in-Chief of the enemy is slain, and many of the General officers wounded. The flag of the Confederacy now floats over Springfield, the stronghold of the enemy. The friends of our cause who have been imprisoned there, are released. While announcing to the army the great victory, the General hopes that the laurels you have gained will not be tarnished by a single soldier. The private property of citizens of either party, must be respected. Soldiers who fought as you did before yesterday, cannot rob or plunder.

By order of BEN. McCULLOCH, Jas. McIntosh, Capt. C. S. A., and Adj't. General.

BY GENERAL PRICE.

To THE PEOPLE OF MISSOURI. Fellow-Citizens—The army under my command has been organized under the laws of the State, for the protection of your homes and fire-sides, and for the maintenance of the rights, dignity and honor of Missouri. It is kept in the field for these purposes alone. To aid in accomplishing them our gallant southern brothers have come into our State. With these we have just achieved a glorious victory over the foe, and scattered far and wide the well appointed army which the Usurper at Washington has been gathering for more than six months for your subjugation and enslavement. This victory frees a large portion of the State from the power of the invaders, and restores it to the protection of its army. It consequently becomes my duty to assure you, that it is my firm determination to protect every peaceable and law-abiding citizen in full enjoyment of his rights, whatever may have been his sympathies in the present unhappy struggle; if he has not taken an active part in the cruel warfare which has been waged against the people of this State by the ruthless enemies, whom we have just defeated.

I therefore invite all good citizens to return to their homes, and to the practice of their ordinary avocations, with the full assurance that they, their families, their homes, and their property shall be protected. I, at the same time, warn all evil disposed persons, who may support the usurpations of any one claiming to be Provisional, or Temporary Governor of Missouri, or who shall, in any other way give aid or comfort to the enemy, that they will be held as enemies, and treated accordingly.

STERLING PRICE, Maj. Gen. Com., M. S. Guard, Springfield, Mo., Aug. 13, 1861.

The venerable Judge Catron has been forced to fly from Nashville. A vigilance committee notified him that he must resign his judgeship or leave the State. He was in Louisville at last accounts.

NEW ADVERTISEMENTS.

ORDER OF PUBLICATION. Otto Oetler, Plaintiff, against Charles Albrecht, Defendant. NOW at this day comes Samuel Steinmetz, agent for the plaintiff, in the above entitled cause, before the undersigned, Clerk of the Circuit Court of Howard County, in Missouri, and files his petition and affidavit, stating amongst other things, that the above named defendant, Charles Albrecht, has absented himself from his usual place of abode in the State of Missouri, so that the ordinary process of law cannot be served upon him. It is therefore ordered, by the clerk aforesaid, in vacation, that publication be made notifying him that an action has been commenced against him, by petition and attachment in the Circuit Court of Howard County, in the State of Missouri, founded on an account for the sum of four hundred and sixty-one dollars and three cents, that his property is about to be attached, and that unless he be and appear at the next term of said court, to be holden at the Court House in the City of Fayette, on the first Monday of December next, and on or before the third day thereof, (if the term shall so long continue, and if not, then before the end of the term) judgment will be rendered against him, and his property sold to satisfy the same. It is further ordered, that a copy hereof be published in the Glasgow Weekly Times, a newspaper published in and attached to the Circuit Court of Howard County, in the State of Missouri, for four weeks successively, the last insertion to be at least four weeks before the commencement of the next term of said Court. Given under my hand and the seal of said Court, at office, on this 5th day of August, 1861. C. H. STEWART, Clerk.

Glasgow Female Seminary.

THE Fourth Session of this Institution, under the present Principal, assisted by a full corps of competent Teachers, will commence the 20th Monday (9th) of September, and close the last of June. The school is a permanent Institution. The Boarding House is a large building, owned by the Principal, and is situated in a beautiful location, and see our arrangements for boarding. In all cases, a full charge is made for those entering the school during the first month of either 5 months term. Those entering the school after the first month will be charged for the time of their connection with the school to the close of the term.

TERMS FOR FIVE MONTHS.

Tuition in Primary English	.....	\$ 8.00
" " " " and Penmanship	.....	10.00
" " " " Advanced English and Elementary Algebra	.....	12.00
" " " " Advanced English Algebra and Geometry	.....	14.00
Latin and French, German, each	.....	5.00
PAINTING—Oil, Oriental or Grecian and Leather Work, each	.....	5.00
MUSIC—Piano or Guitar	.....	20.00
Board and Tuition in the English Department	.....	60.00
Board, Tuition, and Music, including use of Instrument	.....	80.00

A pre-payment of \$30 will be required on each boarder from a distance. For further information, see Catalogue, or address FRENCH STROTHER, Principal, July 11

Glasgow Male Institute.

WM. T. DAVIS, A. M., Principal. GEO. R. HUGHES, Assistant. THE 5th session of this Institution, will commence on the 20th Monday of September, 1861, and continue twenty weeks, exclusive of the Christmas holidays. TERMS: Primary branches including Arithmetic, English Grammar, Geography, writing, &c., &c., \$12.00 Mathematics, above Arithmetic 15.00 Latin or Greek Language, with any of the above 20.00 Contingent fee on each pupil 1.00 This school is permanently established, and will give a full and thorough course of instruction, both in elementary education and in the Mathematics and Languages. Boarding can be procured in town, or in the vicinity, on the most reasonable terms. July 11 WM. T. DAVIS, Principal.

To the Heirs at Law of Nathan Hunt and Isabella Hunt deceased, Mary A. Hunt and all others interested in the estate of Nathan Hunt, deceased.

TAKE notice—that we will present a petition to the County Court of Howard County, Missouri, at the term of said Court, to be begun and held on the first Monday in November, 1861, praying an order to sell the slaves of the estate of Nathan Hunt, deceased, for distribution. CATHERINE WELDEN, BENJAMIN C. BROWN, GIDEON WRIGHT, by Benjamin C. Brown, his guardian. July 4-8w

Notice to Samuel Briggs, Nancy Briggs, wife of said Samuel. YOU are hereby notified that application will be made to the Howard County Court, held at Fayette on the 1st Monday in September next, for an order of distribution of the following named slaves belonging to the estate of Samuel Briggs, deceased, to-wit: Green, Hannah, Kitty and Allen, being slaves left the widow during her life, or if partition can not be made, an order of sale will be applied for.

SAMUEL F. WALLACE, Administrator, with the will annexed of Samuel Briggs, deceased. July 5-8w

CASH, CASH.

WE invite the attention of the people of Saline, Charlton, Randolph and Howard counties, to our immense stock of goods, which we are selling

EXCLUSIVELY FOR CASH.

at unheard of Low Prices, to suit the present Hard Times. BOON, BOSTWICK & CO.

CASH, CASH.

AS BOON, BOSTWICK & CO. are selling goods for

CASH ONLY, they can supply their customers and the public with the best of Goods, from 10 to 25 percent. Cheaper than any house above St. Louis. June 6

FEET SUMPTER TAKEN!

ALL persons indebted to us, either by note or account, are respectfully requested to come forward and settle without delay. Our business must be closed longer indulgence cannot and will not be given. All debts and notes, (irrespective of parties) not paid very soon, will be placed in an officer's hands for collection, by law. You may not be surprised, at any time to find your account or note in the hands of an officer, as the money is now in the hands of the law. apri1 BARTHOLOW ROBBINS & TATUM.

Self-Compounding Blank Notes, \$1 per hundred, for sale at this office.

5,000 lbs. Wool Wanted.

We will buy all good washed or unwashed wool, that is free from burrs, turned BOON, BOSTWICK & CO.

BOON BOSTWICK & CO'S COLUMN.

FOR CASH!

SPRING.

Boon, Bostwick & Co.

DEALERS IN

Every Description

OF

FOREIGN & DOMESTIC

DRY GOODS.

W

Great Reduction in Prices!

BOON, BOSTWICK & CO.,

WILL be able to supply their customers and the public with one of the best assorted and cheapest stock of goods to be found above St. Louis, and to which they invite the attention of buyers.

knowing we can give entire satisfaction, in regard to

QUALITY, PRICES AND STYLE.

Our stock will be found complete and full in every department, comprising all varieties of

STAPLE & FANCY DRY GOODS,

a beautiful line of.

Fancy Dress Goods,

at Season prices. Also,

SPRING SHAWLS, LACE MANTLES, BONNETS,

TRIMMINGS, EMBROIDERIES, LACE GOODS, HOSIERY,

Irish Linens Heavy Linens, Gloves, &c.,

Ready Made Clothing,

BOOTS & SHOES,

HATS & CAPS,

HARDWARE, CUTLERY

CHINA,

QUEENSWARE, GLASSWARE.

Curtain Goods,

CARPETS, MATTING,

OIL CLOTHS, RUGS, &c.

A complete assortment of Cotton Goods, for servants wear.

Osnaburghs—Brown and Bleached Domestics, Brown and Blue Twills.

Cottonades—Red Ticking, Checks and Hickories.

Our stock of Ladies, Misses and Children's shoes will be as complete as heretofore, and of the same warranted manufacture.

Perfumery, Toilet Soaps, and Fancy Toilet articles of all kinds. Also, an extra well-assorted lot of

Stationery,

SPUN COTTON,

Hoop Skirts,

Umbrellas, etc., etc.

Gents' Furnishing Goods of all kinds.

UNIFORM PRICES.

BOON, BOSTWICK & CO.,

GLASGOW.

BOON, PIERSON & SMITH,

FAYETTE.

apri1

FOR CASH!

Dry Hides—We pay the highest market price for dry hides, at all times.

N. FRANZEN,

MISCELLANEOUS ADVT'S.

DO YOU WANT WHISKERS? DO YOU WANT A MUSTACHE? DO YOU WANT A MUSTACHE? BELLINGHAM'S CELEBRATED STIMULATING ONGUENT For the Whiskers and Hair.

The subscribers take pleasure in announcing to the citizens of the United States, and they have obtained the Agency for, and are now enabled to offer to the American public, the above justly celebrated and world renowned article.

THE STIMULATING ONGUENT In prepared by Dr. C. F. BELLINGHAM, an eminent physician of London, and is warranted to bring out a thick set of

WHISKERS OR A MUSTACHE, in from three to six weeks. This article is the only one of the kind used by the French, and in London and Paris it is in universal use.

It is a beautiful economical, soothing, yet stimulating compound, acting as if by magic upon roots causing a beautiful growth of luxuriant hair. If applied to the scalp it will cure baldness, and cause a spring up in place of the bald spots a fine growth of new hair. Applied according to directions, it will turn red or lowy, black, and restore gray hair to its original color, leaving it soft, smooth, and flexible. The "ONGUENT" is an indispensable article in every gentleman's toilet, and after one week's use they would not for any consideration be without it.

The subscribers are the only agents for the article in the United States, to whom all orders must be addressed.

Price One Dollar a box—for sale by all druggist and dealers; or a box of the "ONGUENT" (warranted to have the desired effect) will be sent to any who desire it, by mail (direct), securely packed, on receipt of price and postage, \$1.18.—Apply to or address

HORACE L. HEGEMAN & CO., DRUGGISTS, &c., mar7 24 William Street, New York.

ROANOKE.

Wake up Jake, the fire needs poking; Steam up, and the engine smoking.

WE respectfully call the attention of the public to our staple and

Fancy Dry Goods,

selected with reference to the present times, and which are now

READY FOR EXHIBITION.

We shall take pleasure in showing goods. Come in and see us. CASH FOR CASH or to prompt time buyers.

Thankful for past favors, we solicit a continuance of the same, and will at all times endeavor to keep a stock equal to the

Wants of this Section.

HUMPHREYS & BARTON. Roanoke, March, 1861.

These indebted are earnestly requested to come in and pay what they can, and this will enable us to pay our debts, and thus all will be to some extent relieved. mar28 H. & B.

ASSIGNEE NOTICE.

THE undersigned, assignee of St. Clair Page, hereby gives notice to the creditors of said Page, that on Tuesday, the 10th day of September, A. D. 1861, he will, at the office of the Clerk of the Circuit Court at Fayette, Howard County Mo., proceed publicly to adjust and allow demands against the effects of said St. Clair Page, at which time and place all the creditors of said Page are hereby notified to be present, and present their claims with the necessary proof to establish the same. WM. V. HALL, may9-3m Assignee St. Clair Page.

CANDIES, FRUITS, NUTS &c.

25 BOXES Crisp Candy.

10 boxes of Rock, cream and hoarhound do

Toy and all kinds fancy do for Christmas.

1 cash fresh currents.

4 boxes fresh citron.

20 box Layer & M. R. Raisins (new crop)

50 or boxes do do do

100 drums and half drums figs, do

Almonds—soft and hard shell (a full stock)

Pecans, Filberts and Brazil nuts.

Fine crackers, new crop Lemons.

1 bbl cranberries.

10 bus dried Peach.

10 box Sparkling Catawba Wine.

20,000 cigars, from \$5 to \$40 per thousand.

10 baskets of Champagne wine.

Port and Madeira do

Malaga and Sherry do

Fine Brandy, &c., &c.

2,000 lbs Buckwheat Flour, (No. 1) and many other articles too numerous to mention.

Suffice to say, we now have

EVERY THING usually kept in a well appointed Grocery House; and will sell at prices to suit the times.

ROBBINS & TATUM.

PROCLAMATION.

In consequence of the many difficulties that now surround us, the tightness of the times, the scarcity of money, we would, by this Proclamation, make known to our friends,

THAT FOR CASH,

we will sell goods as low as any house west of St. Louis and to those who are, and have been, prompt and punctual in paying us, we are willing to furnish goods in the usual manner. But to those who are behind with us, in paying their notes and accounts, we are not able to furnish goods as formerly, and earnestly hope that they will appreciate our condition, and will all in their power to assist us in this, our time of need. All open accounts of 1860, must be settled, either by cash or note—cash preferable. may9 GREENBAUM & OPPENHIMER.

Fresh Groceries.

PRIME New Orleans Sugar—new crop.

Molasses—of all kinds. Whiskey, Rectified.

Whiskey, old Bourbon, do old Rye.

do Monongahela, do Scotch.

Salt, large fine sacks. Oysters, best brands, together with numerous other articles, all of which will be sold very low.

nov22 C. H. LEWIS.

Pay Up.

It is not only desirable but indispensable, that all persons owing the late firm of Steinmetz & Franz should settle their accounts without further delay.

apri1 S. STEINMETZ, N. FRANZEN.

SEEDS.

1000 BUSHELS SEED OATS, for sale by W. D. SWINEY.

To All whom it May Concern.

THANKFUL for the liberal patronage that I have received